

Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 6 percent of the gross receipts from each bingo occasion;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of the gross proceeds of any lottery conducted by a county, city, or village in Nebraska;
- for lotteries and raffles, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remainder is deposited in the General Fund.

Table 7

Charitable Gaming Tax Receipts

Month	Calendar Year 1996	Calendar Year 1995
January	\$1,051,914	\$ 859,773
February	1,100,476	1,178,417
March	521,267	640,192
April	733,088	695,974
May	1,455,588	1,621,894
June	298,190	219,019
July	1,146,574	1,001,635
August	819,344	1,204,089
September	278,258	168,443
October	978,198	1,394,864
November	907,171	645,075
December	323,271	374,220
Total	\$9,613,339	\$10,003,595

Table 8

Summary of Charitable Gaming Taxes

	1990	1991	1992	1993	1994	1995	1996
Gross Dollars Wagered							
Bingo	\$ 24,011,678	\$ 25,091,749	\$ 26,292,995	\$ 25,394,270	\$ 23,688,473	\$ 21,937,000	\$ 21,102,963
Pickle Cards	118,766,795	134,167,471	172,590,076	178,155,334	176,818,607	158,704,702	130,294,991
County/City Lottery	44,856,866	76,652,969	141,101,278	197,148,190	208,081,529	196,100,575	166,405,283
Lottery and Raffle	2,206,442	2,240,535	3,101,562	2,905,363	2,831,890	3,240,865	3,288,792
Totals	\$189,841,781	\$238,152,724	\$343,085,911	\$403,603,157	\$411,420,499	\$379,983,142	\$321,092,029
Calculated Tax Due							
Bingo	\$1,440,500	\$1,504,541	\$1,579,160	\$ 1,529,734	\$ 1,421,308	\$1,316,219	\$1,266,178
Pickle Cards	3,777,888	3,475,092	4,443,684	4,538,693	4,439,415	3,944,357	3,201,417
County/City Lottery	897,136	1,533,059	2,822,025	3,942,964	4,161,630	3,922,011	3,328,107
Lottery and Raffle	44,128	44,801	62,021	58,107	56,637	64,817	65,774
Totals	\$6,159,652	\$6,557,493	\$8,906,890	\$10,069,498	\$10,078,990	\$9,247,404	\$7,861,476